

NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are included on property tax bills and reflect the fees assigned for specific services or improvements from which a property receives benefit. The most common non-ad valorem assessments are for garbage collection/disposal and residential street lighting services. Non-ad valorem assessments differ from ad valorem taxes (standard property taxes) in that the fees are based on benefit received rather than property value.

ASSESSMENT DISTRICTS

Assessment districts were developed to accommodate essential public health and safety needs of residential properties located in unincorporated areas of Seminole County. Most districts include properties that are geographically related. The Solid Waste Assessment District serves over 65,000 properties. Street Lighting Districts provide service to over 370 communities. In addition to the solid waste and street lighting districts, there are additional districts for which assessments are assigned for aquatic weed control, road paving, drainage, sidewalks, water and/or sewer transmission lines, or neighborhood perimeter walls.

NON-AD VALOREM ASSESSMENT NOTICE

Annually, in August, a Non-Ad Valorem Notice is mailed to property owners. The Notice provides a listing of the assessments that will be included in the next property tax billing. When the Notice is received, property owners are encouraged to review the document to ensure rights and responsibilities are understood and to ensure service options are accurately reflected for the new service year.

SOLID WASTE ASSESSMENTS

Curbside services for solid waste collection are assessed in advance and include services provided on a calendar year basis (January 1 to December 31). Seminole County offers four curbside service options to customers:

Collections per week

	Garbage	Yard Waste
Option 1	2	1
Option 2	2	0
Option 3	1	1
Option 4	1	0

[Rates vary per option selected. All options include one recycling collection per week.]

•*Existing home site, new owner* – Option listed on record at the time of ownership change remains in effect until new owner requests a change or until a requested change can be granted.

•*New home site* – A pro-rated fee based on Option 1 is charged when a building permit is granted. Curbside collection services begin when a certificate of occupancy is issued.

HOW TO CHANGE YOUR SOLID WASTE SERVICE OPTION

If you would like to change your curbside collection option you may communicate your request by completing an on-line change request form or by calling the MSBU Program office. Service option changes that *increase* the level or frequency of service may be implemented at any time during the year. Generally, service upgrades can be effective within two weeks of your request. The effective date for changes that *reduce* the level or frequency of service must coincide with the start of a new calendar year.

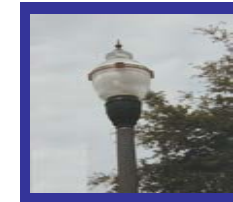
SOLID WASTE COLLECTION CUSTOMER SERVICES



The collection & disposal services provided to property owners are managed by the Environmental Services Department's Solid Waste Division. If you need information regarding your collection days, need a recycling bin, need to report a collection service concern, or have a general question regarding items that can be collected curbside, please contact the Solid Waste Customer Service team:

(407) 665-2260

STREET LIGHTING ASSESSMENT



Street Lighting assessment includes residential street lighting fixtures, poles and utilities. Street Lighting services are assessed on a fiscal year basis from October 1 to September 30. All property owners in a subdivision or district contribute towards the cost for all of the lights benefiting the subdivision. The costs are divided equitably (equally in most cases) among all benefiting properties.

Equipment related service problems should be reported to the electrical utility company that provides service to your area:

Progress Energy (800) 228-8485

Or

Florida Power & Light (800) 226-3545

MSBU PROGRAM

Non-ad valorem assessments for Seminole County properties are administered by the Municipal Service Benefit Unit [MSBU] Program. On an ongoing basis, the MSBU Program provides unincorporated areas of Seminole County with new opportunities to acquire essential public health and safety related improvements or services. If you would like additional information regarding the MSBU Program or the process for implementing an MSBU district or if you have questions about your non-ad valorem assessments, please contact an MSBU Program representative.

CUSTOMER SERVICES

The MSBU Program is located in the Seminole County Services building at 1101 East First Street, Sanford, Florida. For your convenience, the MSBU Program representatives are available:

IN PERSON

Office 3312

3rd Floor -- County Services Building
1101 East First Street
Sanford, Florida

BY PHONE OR FAX

Phone 407-665-7178
Fax 407-665-7185

BY EMAIL

MSBUPROGRAM@co.seminole.fl.us

BY INTERNET

www.co.seminole.fl.us/msbu

BY MAIL

MSBU Program
1101 East First street
Sanford, Florida 32771-1468

Related Definitions

Ad valorem assessment – Property tax based on property value and approved millage rate

Assessment - a fixed value or dollar amount to be charged

District - a designated geographic area or group of properties that are assessed for services or improvements provided to that specific area or group of properties

Municipal Services Benefit Unit – a special district organized for the purpose of acquiring specific services or improvements on a equitable cost share basis

Non ad valorem assessment – a charge included on a property tax bill to cover the cost associated with providing a specific service or benefit

Solid Waste Assessments – an annual fee for services which include curbside collection and disposal of household garbage, recycling and yard waste and/or access to Seminole County disposal facilities

Street Lighting Assessment – an annual fee for residential street lighting equipment and services

For additional
MSBU Program information
please call (407) 665-7178 or visit our
website:

www.co.seminole.fl.us/msbu

MSBU PROGRAM

NON-AD VALOREM ASSESSMENTS

Unincorporated Seminole County



**Seminole County
Government
Department of Fiscal Services**